





REQUIREMENTS AND PROCEDURES OF COMPTROLLERSHIP  
AT MAJOR NAVAL AIR STATIONS

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## PREFACE

In 1947 the Congress directed the Department of Defense to establish comptroller billets in its various components. Each of the technical bureaus of the Navy subsequently promulgated directives establishing these billets for the major commands over which they exercise control. These directives vary in detail and reflect certain differences of philosophy underlying the comptrollership concept without altering the basic objectives of the law. This paper is confined to the concept as practiced at major air stations under the management control of the Bureau of Aeronautics. Generally, the writer has endeavored, both from information gathered in this Bureau and from its major air stations, to determine by what methods and procedures the comptrollers perform their duties and their relations with other department heads of the station and with the Bureau.

The writer is well aware that others have previously written along parallel lines. Inasmuch, however, as this concept has been in effect at these stations less than three years, and undergoing the usual growing pains and



procedures inherent in any such establishment, it is felt that a current summation of these practices is not inappropriate and might possibly assist others who will be assigned to such billets.

Much of the source material for the content of the paper was provided by the comptrollers at these stations and by personnel in the Bureau of Aeronautics. Information was requested from the following major air stations:

- NAS, North Island, San Diego, California,
- NAS, Alameda, California,
- NAS, Corpus Christi, Texas,
- NAS, Norfolk, Virginia,
- NAS, Jacksonville, Florida, and
- NAS, Miramar, California.

Information was received from these stations except for Norfolk and Miramar. Essentially, therefore, the primary end was a search for information on current requirements and procedures and methods by which the controller concept is being accomplished at these stations. The assignment as comptroller of any of the larger air stations carries many responsibilities and large sums of the taxpayers' money are involved.



## CHAPTER I

### OBJECTIVES, ORGANIZATION, AND POLICY OF COMPTROLLERSHIP AT AIR STATIONS

Introduction.--The basic purpose of the Bureau of Aeronautics Instruction 5451.11A was to establish the Bureau policy for comptroller organizations and functions at its air stations and to improve the business operations of the stations through modern financial management techniques. This instruction emphasizes that maximum practical efficiency and economy in station administration is mandatory. It also is intended to insure that the basic functions of comptrollership would be adequately performed at all Bureau of Aeronautics managed field activities even though a formal comptroller organization was not established.

A complete picture of the comptroller function at an air station involves not only the actual performance of the functions at the station itself but additionally an examination of the support and guidance it receives from its management bureau and the requirements generated by this bureau. One is incomplete without the other. In the





following paragraphs, therefore, the subject matter is treated with emphasis directed toward the requirements and procedures as established and administered by the Bureau and correspondingly, the methods and procedures by which the commanding officers of the air stations meet these requirements through their comptroller organizations.

Comptrollership Policy.--The basic elements of the Bureau of Aeronautics comptrollership policy are indicated below. A noteworthy feature of the policy is the fact that the Bureau does not desire the air station comptroller to become too embroiled in details and thus certain fiscal responsibilities are placed in a separate department under a fiscal officer whereas in activities under the management control of other bureaus the comptroller is also assigned these responsibilities. This fiscal department is responsible for station appropriation, cost, stores and plant accounting with the supply department continuing to be responsible for stock records, controlling of allotments for procuring of inventories (Navy Stock Fund Allotments) and for preparation of class cognizance reports. Highlights of the policy include these points:

(a) The comptroller is established as a military billet; he reports directly to the commanding officer as a



staff advisor. One high level civilian billet is established as assistant or deputy comptroller. This latter billet (usually filled by a GS-12 or GS-13) was established to provide for continuity and to assist in retaining a civilian employee of the required competence and background.

(b) The Comptroller . . . with respect to the use of station funds and property, shall advise and assist the Commanding Officer and the Station Planning Board in directing, planning, organizing, and executing station budgetary and financial management operations to insure that financial management on the station is in conformity with law, good business practices, and the policies and procedures of the Chief of the Bureau. . . .<sup>1</sup>

(c) The comptroller is responsible for the following functions:

Formulation of budgetary and other financial management policy.

Coordination, preparation, and administration of the Station Budget.

Coordination of funds with personnel and with workload.

Financial planning and allocation of available funds.

Analysis and evaluation of utilization of funds and property.

Comptrollership Philosophy and Human Relations.--The comptroller organization at the Naval Air Station, Jacksonville, has prepared a very informative and interesting presentation

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<sup>1</sup> Bureau of Aeronautics, Instruction 5451.11A of 23 April 1954.



(given as a training aid) in which a C-O-M-P-T-R-O-L-L-E-R letter ladder is used to express simply and in general terms what the comptroller is and what he does. The ladder indicated below embodies ideas received from several air station organizations:

- C - The unbiased CRITIC for the command.
- O - Continuously reviews ORGANIZATION.
- M - Makes recommendations for MATERIAL requirements.
- P - Coordinates PERSONNEL requirements with funds.
- T - TRANSLATES plans and progress.
- R - REVIEWS and evaluates internal procedures.
- O - Makes OBJECTIVE appraisal of performance.
- L - Assists in LEGAL aspects of station operations.
- L - Serves as a LINK between command and line.
- E - Coordinates budget ESTIMATES.
- R - RECOMMENDS only; does not order.

Many staff functions, from the standpoint of the line operator, are almost instinctively viewed with suspicion. This is not unhealthy; the primary missions of the Navy are operational and if the Navy becomes top-heavy with staff specialists, the tail will indeed wag the dog. The comptroller concept at our air stations has been accepted on an impersonal dollars and cents basis.





It is also considered that the Comptroller's Office should "pay-its-own-way, that is the salaries of employees of this office should be more than offset by the savings effected in other areas. Some of these savings can be easily determined while others are intangible. It has been the experience of this station that, since the establishment of the Office of Comptroller (formerly Budget Office) there has been a tendency on the part of those requesting funds to be more critical of their request, with the result that estimates received by the Comptroller, for consolidation or evaluation prior to submission to the Commanding Officer, show evidence of careful screening and thoughtful consideration.<sup>1</sup>

In mentioning acceptance possibly some qualification should be made. One comptroller indicated that his job was certainly "not static" and he strongly emphasized that a "fine degree of diplomacy" was as all the rest of his functions combined. He further stated that the concepts of economy and sound financial planning and management are great concepts until they become individual problems. The logical solution then appears in the form of "more money," but enter the comptroller waving a wet blanket marked "no more money" and "you can guess the rest."

Financial Management Cycle.--A brief discussion of the financial management cycle of the Bureau of Aeronautics is introduced at this point since it serves to show many of the elements of the entire program which involve the comptroller. Generally, this cycle can be broken down into seven

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<sup>1</sup>Description of Comptroller Function, U.S. Naval Air Station, Jacksonville.





areas:

- (1) Programming.
- (2) Budgeting.
- (3) Budgetary Control.
- (4) Accounting.
- (5) Reporting.
- (6) Progress Review.
- (7) Internal Auditing.

Programming.--Station missions and general guidance emanate from the Chief of Naval Operations; this includes planning data as to the number of aircraft flying hours. Aircraft overhauls are projected and scheduled into an air station by the Bureau of Aeronautics based on Chief of Naval Operations approved level of aircraft operations. Military personnel allowances are established by the Chief of Naval Personnel after consideration of needs by the station Commanding Officer, the Chief of the Bureau of Aeronautics and the Chief of Naval Operations. Civilian manpower and common type (NSA) material requirements are determined by the station, which uses workload data as a basis for requirements.

Budgeting.--Budget areas for which the station prepares annual budget estimates are covered in detail in subsequent treatment of the preparation of the station budget.



Budgetary Control.--This area is also covered in detail in Chapter III.

Accounting.--The official Navy accounting system is on a cash disbursement or expenditure basis. Accounting for appropriation costs is on both an obligation (materials and services ordered) basis and a cash disbursement basis (material and services paid) rather than being on a consumption or applied cost basis. Thus costs are not recorded as being applicable to appropriations of the fiscal year periods during which these costs are actually applied through use of services and materials. This is only a matter of degree, however, since at the station level, the incurrence of obligations and the disbursement of funds are simultaneous with the receipt and consumption or use of materials and services. The use of the Navy Stock Fund, which finances all common items of material is largely responsible for making this possible.

Local charts of accounts are established to fit station operations as well as to meet reporting requirements which stem from higher commands. These job orders are usually subdivided by expense classifications and local job order accounts are integrated with the over-all Navy general system of accounts; this provides for integration of appropriations, property, and expenditure accounts.



One procedure set up at this station is the establishment of a standard job order system, under Allotment A. Previous to the establishment of this system, job orders were set up yearly. Consequently, the costs would vary each year with the result that any comparison of costs from year to year was worthless. By setting up a standard set of job orders which would be the same each year, the time of preparation of job orders each year was saved and the work performed under each job order for each year is uniform. This enables the Comptroller to accurately compare costs by job order to determine any variances in cost and investigate the same.<sup>1</sup>

It is noteworthy that the Fiscal Division of the Supply and Fiscal Department is responsible for maintaining all official accounting records for the station including disbursement. Accounting for capital equipment and improvements is maintained in accordance with Navy-wide instructions and card records are kept for each capital item.

Reporting.--This area is covered in detail in a subsequent chapter.

Progress Review and Analysis.--This area constitutes one of the main jobs of the comptroller; he reviews progress and translates performance in terms of the plans and missions of the station, recommending corrective action where necessary. Individual ingenuity and objectiveness are prerequisites in this field; the comptroller should provide his analysis of

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<sup>1</sup>Comptroller Function, Naval Air Station, Jacksonville, Florida.





progress along lines and reports which will be meaningful to his commanding officer.

Internal Auditing.--Our air stations generally have no formal internal audit organizations. Periodic audits and inspections are made by the Navy Comptroller Internal Auditors, by the Navy Inspector General and by management personnel of the Bureau of Aeronautics. Their findings are submitted to the Bureau of Aeronautics which directs any procedural or remedial steps considered necessary.

Organization of the Comptroller Department.--in accordance with the desires of the Bureau, the comptroller organization is small with respect to billeted personnel; the associated responsibilities cannot be said, however, to be small in any degree. The Bureau desires that each comptroller organization pay its own way, and if formal billets for a comptroller organization are not authorized, that the station do the best it can in establishing an organization which will provide for adequate financial management along the lines of a formal comptrollership organization. Two of the comptrollers contacted, those at North Island and at Jacksonville forwarded their organization charts. A comparison of these stations shows some organizational differences.





Both provide for:

- (1) A comptroller; Commander billet.
- (2) A deputy comptroller who acts as a Budget Specialist. His job directive:

Emphasizes the effective use of funds, personnel, material and facilities. . . . Analyzes planned personnel and workload factors, as against actual. Develops unit cost criteria to be used for analyses and for budget formulation. Develops criteria, by use of objective measures of productivity, for use in allocating funds to the various departments on a performance budget basis.<sup>1</sup>

At this point certain organizational differences show up. The Jacksonville organization has three separate divisions under the Comptroller and Deputy Comptroller as follows:<sup>2</sup>

- (1) Assistant Comptroller for Accounting and Budgets, a GS-5, who is responsible for appropriation accounting, expenditure accounting, cost accounting, budget formulation, and budget accounting.
- (2) Assistant Comptroller for Statistics and Records, a GS-9, who is responsible for statistical interpretation and compilation, work measurement, charts and graphs, report and record data, and standard costs.
- (3) Assistant Comptroller for Analysis and Internal Review, an Industrial Cost Auditor, GS-11, who is responsible for financial analysis, financial review, performance analysis and review, financial planning, internal controls, and correlation of obligations and expenditures.

Opposed to this organization, the Naval Air Station, North Island, has the following divisions under the

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<sup>1</sup>Naval Air Station, North Island Organization Chart.

<sup>2</sup>Naval Air Station, Jacksonville Organization Chart.



Comptroller and Deputy Comptroller:<sup>1</sup>

(1) Budget Division. This is composed of a GS-9, Budget Specialist, a GS-7 Accountant, and a GS-5 Fiscal Accounting Clerk. Responsibilities include budget formulation, justification and execution; accounting and internal audit.

(2) Performance Evaluation and Review Division. This is composed of a GS-9, Organization and Methods Examiner, and a GS-9, Industrial Engineer. Responsibilities include program analyses, review of procedures, labor projections, use of objective measures of productivity, and analysis of performance.

(3) Progress Reporting Division. This is composed of a GS-6 Statistical Assistant, and a GS-5 Statistical Clerk. Responsibilities include work measurement, statistics, charts and graphs and special reports.

From the foregoing it can be seen that whereas the two organizations are set up to accomplish the same ends, the Comptroller in each organization has quite a different amount of talent assisting him. The North Island Organization has one GS-12, three GS-9 grades, one GS-7, two GS-5 grades and a GS-4 secretary. The Jacksonville organization has one GS-12, one GS-11, one GS-9, one GS-5, one GS-4, and one GS-2. No adequate comparison can be made since on the spot observation would be necessary to determine the reasons for the differences. Suffice it to say that there must be expected some differences in the grades of civilian personnel assisting the Comptroller at different stations. Civilian manpower requirements are primarily determined by the

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<sup>1</sup>Naval Air Station, North Island Organization Chart.



station Commanding Officer, and in the face of lack of evidence that the comptroller organizations are understaffed it must be assumed that these personnel are adequate. The above comparison is shown only to indicate that there are substantial differences in the comptroller organizations at the air stations.





## CHAPTER II

### ADMINISTRATIVE CONTROL OF FUNDS

General.---The funding pattern of the Bureau of Aeronautics includes three major appropriations: Aircraft and Facilities, Navy (AFN) which is used for continuing operations, Aircraft and Related Procurement, (ARPN) Navy which is used for procurement, and Research and Development, Navy (RDN) used for research and development projects. Allotments include the following:

- A - Station maintenance and operations.
- B - Aircraft maintenance and operations.
- C - Overhaul and repair of aircraft and aeronautical material.
- D - Special projects, programs.
- E - Research and development.
- P.O. - Project Orders.

Allotments under appropriations may be further subclassified:<sup>1</sup>

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<sup>1</sup>NAWATCEN presentation of March, 1956.





<u>ALLOTMENT TYPE</u>	<u>APPROPRIATION</u>			
	<u>AFN</u>	<u>ARPN</u>	<u>EDN</u>	<u>OTHER</u>
A	X		X	
B	X			
C	X			
D	X		X	
E			X	
P.G.	X		X	X
ALLOTMENT				X

Allotments received from the Bureau of Aeronautics are identified with specific station programs, and the pattern of the allotments is generally the same from one year to another; this assists in providing continuity of operations. Allotments granted to a station are its major sources of funds and are contingent on the station mission and whether or not the station is conducting projects supported by Bureaus other than the Bureau of Aeronautics. The coordination of station department allotments is a major function of the Comptroller. Allotments A, B, C, and E are received each fiscal year for these programs. Other station aviation programs (industrial shop equipment, general station equipment, major repairs and minor construction projects) are each financed under multiple allotments or



project orders. Major construction projects, financed by Military Construction (formerly Public Works) appropriation, are generally administered by the District Public Works Officer under contract with commercial firms.

No budgetary or financial control is exercised by the Commanding Officer in the following fields:

(1) Military pay and allowances. These funds are controlled centrally by the Bureau of Naval Personnel.

(2) Appropriation Purchases Account Material. This technical material, drawn from station inventories, is issued without charge to station funds. There is one exception to this, and that is the case where the material of the Bureau of Aeronautics is used for the purpose of another Bureau.

Regulations Governing Allotment Administration.--NAVCOMPT MANUAL Volumes 2 and 3 contain detailed instructions concerning allotment administration. Air station commanding officers have further interpreted these instructions in directives of their own so that a clear-cut and exact picture of individual responsibility is available to personnel administering allotments and sub-allotments.

The Commanding Officer is responsible for the "proper and prudent" administrative control of all funds



granted to him throughout the reservation, obligation, and expenditure stages; this responsibility cannot be delegated.

This ~~command~~ responsibility includes:<sup>1</sup>

(1) Authorizing under each allotment and project order only those obligations and expenditures properly allocable thereto in accordance with its provisions.

(2) Restricting all charges to the lowest level compatible with economical and efficient accomplishment of the work or to operations covered by the authorization concerned.

(3) Completing all work or operations and clearing all charges covered by the authorization prior to the expiration thereof.

(4) Controlling issues and use of technical aeronautical material from the Appropriation Purchases Account to the end that full, efficient, and economical utilization of all government property is achieved.

(5) Preventing overobligation and overexpenditure of the amount authorized.

(6) Reporting promptly to the Bureau of Aeronautics any excess or shortage of funds under an aviation allotment or project order as soon as it becomes apparent that the amount authorized is not in balance with the operation or work to be accomplished thereunder.

In the interpretation of paragraph (6) above it is worthy of note that the Commanding Officer cannot, without prior referral to the Bureau of Aeronautics, curtail assigned flight operations, institute a reduction in force, or defer or curtail any part of an assigned research and development project or aircraft overhaul schedule. In general, therefore, the Commanding Officer is held responsible for any act of his own (or of a subordinate) within his command, which causes an overobligation or an overexpenditure of an allotment.

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<sup>1</sup>Bureau of Aeronautics Instruction 7000.2 of Sept, 1954.





Suballotments.--

(1) The Commanding Officer may suballot, in writing to an individual by name within his command, a specific dollar amount within the total amount of an allotment, citing such responsibility as coming within the scope of Section 3679 of the Revised Statutes.

(2) If an actual overobligation or an actual overexpenditure of a suballotment occurs, as defined in reference (b), a "violation report" . . . must be made to the Comptroller of the Navy. In such cases, the administrator of the suballotment is<sup>1</sup> jointly responsible with the Commanding Officer.

The Commanding Officer may also issue a suballotment of funds to the Commanding Officer of another command (in writing) and in a fixed amount. This suballotment must contain the specific provision that the Commanding Officer receiving the suballotment has the same responsibility for its administration as if the suballotment were received from the Bureau. In event of violation, the allotment administrator and/or suballotment administrator may be subject to any or all of the following actions:

- (1) Appropriate administrative discipline.
- (2) Any penalty or liability under law.
- (3) Suspension from duty without pay.
- (4) Removal from office.

(5) Fine of not more than \$5,000. or imprisonment for not more than two years, or both if the overobligation or overexpenditure is incurred knowingly or willingly.

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<sup>1</sup>NAVCOMPT MANUAL, Paragraph 032001.





Responsibilities of the Allotment Administrator.--The allotment administrator is responsible for:

(1) The use of allocated/allotted funds in accordance with applicable requirements of law, administrative regulations, directives of the bureau or office administering the funds, and the requirements of the Commanding Officer.

(2) The control over acts which reserve, obligate, and cause expenditure of available funds.

(3) Insuring that the cost of planned operations and fiscal charges, including distribution of overhead where applicable, remain within the available balance of the allotment.

(4) Reasonable cost estimates on stub requisitions and obligation documents.<sup>1</sup>

Control Procedures for Allotment Administration.--As previously indicated, the coordination of station department allotments is a major function of the air station Comptroller. Generally the Comptroller will prepare for all current year allotments or project orders a formal suballotment letter when the purpose of the allotment comes within the scope of only one department, or an allocation memorandum when the purpose of the allotment comes within the scope of two or more departments.

It is the responsibility of the Fiscal Department to provide allotment administrators with timely, factual, and adequate data concerning the status of allotments, project

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<sup>1</sup>Naval Air Station, North Island Instruction 7307.21 of June, 1955.



orders, suballotments and administrative allocations of allotments, and to preclude to the maximum extent the possible overobligation of these funds. The Fiscal Department will normally inform department heads by Monday of the postings of all obligation and reservation documents received through the previous Friday. The Fiscal Department also prepares a summary allotment and project order status report as soon as practicable after the close of each month for distribution to the Commanding Officer, Comptroller, and each administrator. Normally, copies for the Commanding Officer and Executive Officer are forwarded via the Comptroller for whatever summarization that officer deems desirable or necessary.

Administration of funds should require departments to maintain only those minimum memoranda accounting records that are necessary to provide control of funds between periods of management reports. Excessive duplication of records maintained by the Fiscal Office has been cause for criticism by Navy Audit Teams.

Allotment Able.--Quarterly sums of this allotment (Station Maintenance and Operations) are allocated to station department heads. This particular allotment is of major importance and is subdivided into various administrative areas, each area being administered by a Department Head. These general areas are additionally subdivided by control areas such as





Labor, Materials, and Utilities. Appendix 1 shows the status of the Able Allotment for the third quarter of fiscal year 1956 for the U. S. Naval Air Station, North Island, San Diego, California. Unused labor funds usually revert automatically to the station "reserve" or "contingency" fund at the end of the fiscal quarter or at the end of any given month.

Allotment A ceiling reversion. A Command Reserve is maintained as a repository for unused ceiling and any vacancies resulting from reductions in departmental functions should be reverted to it. An action which results in the cancellation or abolishment of a position must result in a corresponding reduction in the ceiling of the applicable department. Reallocation of any portion of the Commanding Officer's Reserve shall be at the discretion of the Commanding Officer.<sup>1</sup>

Other station allotments may be given in their entirety to an individual department head since the funds may be specific as to the work to be performed thereunder.

Complexity of the Allotment System.--The following example is detailed to show the complexity of the allotment system. Facts and figures subsequently listed are for the Naval Air Station, Quonset Point, Rhode Island, as of 1 September 1955. This station had twenty-nine allotments broken down as follows by bureaus and appropriations:

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<sup>1</sup>Naval Air Station, Alameda, Instruction 5322.1 of September, 1955.



I. Bureau of Aeronautics

A. Appropriation, Aircraft and Facilities

13 allotments totalling:	\$ 18,518,700.
2 project orders totalling:	28,800.

These were broken down as follows:

1. Station Maintenance and Operations of Facilities.

1 allotment for:	6,502,000.
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2. Aircraft Operations.

3 allotments totalling:	296,000.
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3. Aircraft Overhaul

1 allotment for:	11,000,000.
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4. Structural Alterations and Repairs.

4 allotments totalling:	588,000.
2 project orders totalling:	28,000.

a) Structural alterations, major repair and minor construction.

1 allotment for:	307,400.
1 project order for:	4,500.

b) Procurement and Installation of landing aids

1 allotment for:	7,500.
1 project order for:	24,300.

c) Procurement and Installation of Shop Equipment and issue of initial allowances.

2 allotments totalling:	273,500.
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5. Supporting Equipment and Services.

2 allotments totalling:	99,200.
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6. Centralized Procurement.

2 allotments totalling:	33,500.
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B.	Appropriation Aircraft and Related Procurement.	
	1 project order for:	\$3,200.
C.	Preparation for Sale or Salvage.	
	1 allotment for:	120,000.
II.	<u>Bureau of Yards and Docks.</u>	
	4 allotments totalling:	1,004,800.
	1. Civil Engineering, Navy.	
	3 allotments totalling:	164,700.
	2. Military Construction.	
	1 allotment:	840,130.
III.	<u>Bureau of Ordnance.</u>	
	3 allotments totalling:	21,600.
IV.	<u>Bureau of Medicine and Surgery.</u>	
	2 allotments totalling:	106,950.
V.	<u>Bureau of Naval Personnel.</u>	
	1 allotment for:	50.
VI.	<u>Office of Naval Research.</u>	
	2 allotments totalling:	41,830.
VII.	<u>Bureau of Supplies and Accounts.</u>	
	2 allotments totalling:	403,120.

It can thus be seen that this one station receives allotments from seven of the material bureaus and reports must be submitted on each of these allotments. All of the individual breakdowns by subclassification are not listed



in the interests of simplicity but even this over-all list is quite awesome and shows why the present allotment system is so cumbersome to administer. It is important to remember that many of the fund sources are controlled by the quarterly apportionment system, that is funds are allotted by quarters, and no obligations for any given quarter may be incurred prior to the receipt of the quarterly allotment figure, and for any given quarter any overobligation of that figure constitutes a violation by current regulations. This type of red tape not only adds to the administrative burden of a command but involves an element of hamstringing which ought not be present.



## CHAPTER III

### BUDGETING

Preparation of the Air Station Budget.--Each air station has established either a Budget Board (Council) or a Station Planning Board<sup>which</sup> normally meets monthly but is subject to call at any time to review allocations or requests for funds. The membership on the Board varies somewhat with the stations, the Deputy Comptroller being a member in some instances and not in others, but the general over-all membership pattern includes:

- Executive Officer, Chairman
- Overhaul and Repair Officer
- Public Works Officer
- Supply and Fiscal Officer
- Operations Officer
- Comptroller
- Industrial Relations Officer
- Civil Administration Officer

Operations of this Board are about what would be expected.

When the Budget Board, which is generally attended by the Commanding Officer, is called to order the Comptroller is called upon to present the recommended allocations with his justification for such allocations. Each departmental allocation is generally considered separately. The Board members and Commanding Officer ask any questions they desire of the Comptroller regarding the allocations. As each department is discussed, any amendments which the majority consider necessary to the recommended allocations are noted. Finally a vote is taken on the acceptance of the recommendations, including amendments.<sup>1</sup>

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<sup>1</sup>Description of Comptroller Function, Naval Air Station, Jacksonville.





Any special requests for funds of a maintenance or a non-recurring nature are then presented by the Comptroller and after discussion as to need and availability of funds are approved or rejected. Any differences not resolved at the Board Meeting are resolved subsequently by the Commanding Officer and Comptroller. Urgent requests for funds made between meetings would normally be handled by the Chairman, although such requests would be held over for consideration at the next Board meeting if at all possible.

Budget Estimates.--Budget estimates which are prepared annually may be classified into five major categories:

1. Operating programs for routine daily operations. This includes estimates for Allotments A, B, C, E.
2. Industrial shop equipment and plant improvements program. (Capital equipment and improvements required for overhaul of aircraft.)
3. General station collateral equipment program. (Capital equipment for general station use.)
4. Major repair and minor construction projects.
5. Major construction projects. (Master Shore Station Development Program.)

The budget estimates comprise the complete financial plan of an air station for a fiscal year; in effect they place an estimated dollar tag on the station operations. The Comptroller primarily deals with Allotments A, B, C, and these estimates are directly prepared by his office.



This is done by issuing a call for individual department estimates, examining and evaluating these estimates, and consolidating them for presentation to the Budget Board and approval by the Commanding Officer.

Numerous other requests for funds to various bureaus may or may not be prepared by the Comptroller's office. Those requests of an extremely technical nature which might have drawings or blueprints attached would not be prepared by the Comptroller's office. However, all fund requests are forwarded via the Comptroller's office.

The handling of budget estimates and requests and the manner in which the Comptroller functions at Budget Board meetings emphasizes the staff capacity in which he serves. In all phases in these areas he serves as a coordinator; he has no power of decision but rather assists the line operators.

Types of problems discussed and resolved at Budget Board meetings are illustrated in the following examples:<sup>1</sup>

- Replacement of eight cement anchor buoys.
- Improvements for parking lot at Enlisted Men's Club.
- Sheathing of Administration Building with asbestos shingles.
- Fiscal Officer's request for ten-key eleven-column capacity adding machines was approved.
- Public Works to get an estimate on the enlargement of the doors of the helium storage shack.

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<sup>1</sup>Excerpts from Minutes of Planning Board, Naval Air Station, Corpus Christi, February, 1956.



Work requests discussed:

A jet engine test facility is in the planning stage and should be ready for bids in March.

Roof repairs in the amount of \$90,000. shall be included in the 1957 budget.

Priorities:

Discussion of relative priorities of station projects.<sup>1</sup>

Many of the problems involve large sums of money and others extremely small amounts. It is questionable whether the latter category should receive so much attention; that is the current trend of financial management--to overlook no dollar area, no matter how small.

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<sup>1</sup>Ibid.





## CHAPTER IV

### REPORTS, FILES AND RECORDS

Reports.--Since much of the Comptroller's job involves the supplying of information, the number, type and form of reports prepared by his office are of considerable importance. Our six year old son says a report is "when you write sumptin' down about someone." This cannot be said to be particularly true about the reports an air station submits since the reports not only reflect a summarization of the efforts of a multitude of people but a conscious effort to give objective information to top management, i.e., in this case the Bureau of Aeronautics.

The following general reports are submitted by an air station:

(1) Cost Reports. These reports are prepared monthly for BuAer to cover the aviation program areas of flight operations and aircraft overhaul.

(2) Capital Assets Report. This report is also prepared monthly for submission to the Bureau of Supplies and Accounts; this Bureau in turn furnishes BuAer necessary





summary data on real estate, plant and equipment.

(3) NSA and APA Stores Accounts. This report is submitted monthly to local Navy Regional Accounts Office for audit and further submission to Busanda. The Bureau of Aeronautics is also a direct recipient of inventory data.

(4) Expenditure Reports. These reports analyze expenditures by appropriation, subhead or budget activity, station, allotment or project order, and expenditure account. They include Navy Stock Account material issues (common material); Appropriation Purchases Account Material issues (technical material), and civilian labor costs. They are submitted to the area Navy Regional Accounts Office.

(5) Public Voucher Schedules. These schedules are prepared by the paying Navy Regional Accounts Office. Copies of the paid vouchers that are chargeable to the station are furnished to the station.

As indicated above, the Supply and Fiscal Office prepares the majority of these reports. It is noteworthy that the cognizant bureau receives obligation data directly from the station holding the allotment or project order but receives the official expenditure data from the area Navy Regional Accounts Office. The Bureau of Aeronautics does not receive summary expenditure data (labor, NSA, public vouchers, material) primarily to review station financial



performance but also to reconcile any difference between station reports submitted to the Bureau and those submitted by the Navy Regional Accounts Office.

(6) Work Measurement Reports. This report is submitted to the Bureau of Aeronautics; the report includes man-hours utilized to perform designated work units both civilian and military. Work measurement is a management tool that is used primarily by the station during the budget estimating process and is used as justification for funds requested.

Special Financial Reports.--These reports go into more detail than the general type of reports listed in the preceding paragraphs and provide for detailed financial control in specific areas. They include in part:

- (1) Status of Allotments (NAVEXOS Form 3443),
- (2) Aviation Allotment Statement,
- (3) Status of Project Order,
- (4) Aircraft Operating Cost Report (Allotment B),
- (5) Industrial Cost Report, and
- (6) Station Maintenance and Operation Cost Report (Allotment A).

Status of Allotments.--This report shows the progress in terms of dollars; it is a quick or "flash" report of obligations incurred for the reporting period, i.e., a monthly





summary of funds available and the obligations incurred under any one allotment. It is used in the Bureau of Aeronautics in compiling data for a summary of all station allotment obligations.

Aviation Allotment Statement.--This report is a more detailed breakdown of the Status of Allotment Report. Gross obligations are broken down to show the amounts of expenditures and the detailed amounts of obligations. Expenditures are subdivided between labor, NSA material and local purchases. This data in general reviews rates of fund utilization, the volume of local purchases, and the relationships between manpower and the use of the Navy supply system material.

Status of Project Orders.--This is a monthly summary data report on expenditures, obligations, and funds available on each project order. There has been some agitation in recent years to do away completely with the project order system since it is open to abuses that the allotment system does not foster. For any project to be funded under a project order requires that the project normally be completed within a specified period of time.

Aircraft Operating Cost Report.--This report is divided in two parts. The first part shows outstanding orders, funds





available and costs incurred. The second part shows more detailed information on costs incurred by listing aircraft model with data tied in with flight operations. This includes total flying hours, cost and quantity of oil and fuel, and other material costs (including APA). This information is used to interpret unit costs by model, per flying hour. Flight hour costs are extremely important since budget justification for flight operations is based on these costs. Over a period of time, for any given model, historical costs form a standard; any deviation from the standard serves as a basis for initiating corrective action.

Industrial Cost Report (Allotment C).--This report pertains to the aircraft overhaul program and includes man-hours, military and civilian, and associated costs, and material costs. The latter are broken down by work programs and include overhead, unit man-hours of products produced such as spare parts and overhauled aircraft. This report is used for management purposes for fund administration and control of the aircraft overhaul program.

Station Maintenance and Operation Cost Report (Allotment A).--This is an extremely detailed and comprehensive report. It is submitted only once a year along with the annual budget estimate for general station maintenance and operation.



Generally it shows costs for the various departments and functions of an air station such as unit maintenance costs of automotive vehicles, maintenance cost per square foot of building space and paved areas, and cost per ton of supplies handled.

The Comptroller and Reports.--With the numerous reports required by the Bureau one may well wonder in what manner and capacity the Comptroller of an air station assists in preparing and analyzing these reports. This naturally depends to a great extent on the desires of the Commanding Officer and to what extent he wants his Comptroller to review and analyze reports in the mentioned categories. Certain of these management reports will, as a matter of course, be reviewed by the Comptroller and discussed with the various department heads. Others will be routed through his office merely for information. The files and records of the Comptroller of necessity have to be accurate and current since the Commanding Officer is mainly interested in knowing at all times the exact status of the financial program of his station.

Files and Records of the Comptroller.--General files would include normal letter files, manuals of the Navy Comptroller Office, Naval Civilian Personnel Instructions, and directives





of the Bureau of Aeronautics. Other representative types of records that should be maintained:<sup>1</sup>

(1) A file, by Bureau and by fiscal year, of all allotment authorizations issued to the Command.

(2) An allotment schedule. This should show the amounts of allotments A, B, and C allocated to each department, any changes or additions thereto, and amounts reverted to the Commanding Officer's fund. This schedule should also show labor and material expenditures, obligations incurred by each department, and unobligated balances available at the end of each month for each department.

(3) A schedule by departments showing by week the number of civilian employees on roll at the end of the week, regular payroll earnings, total hours worked, and overtime paid.

(4) A schedule for the Public Works Department. This should show hours worked and funds expended weekly by Public Works personnel under allotment A, and allotment C, housing and other miscellaneous allotments. The total of this schedule represents the total hours and payroll of this large department and is used to estimate the future needs of Public Works from allotment A.

(5) IBM labor runs. These are generally run off weekly and by job order; they serve to check the rate of labor expenditures from funds previously allocated to departments. Any lack or excess of labor funds can thus be quickly determined.

(6) Files of monthly charges, including labor, material, and public voucher charges. These files also show the cumulative fiscal year to date by order and are used for comparison purposes and for preparation of annual estimates.

(7) Files of accounting expenditure reports, both weekly and monthly. They are used to check expenditures and balances under the various allotments.

(8) Schedule showing the status of the Commanding Officer's reserve funds.

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<sup>1</sup>Excerpts from Description of Comptroller Function, Naval Air Station, Jacksonville.





The above files are considered to be adequate for all station operations. They can be supplemented as desired by individual Comptrollers but the worth of a file, like a report, should be carefully considered.



## CHAPTER V

### CHARTS AND GRAPHS

Charts and Graphs Maintained.--Several of the Comptrollers forwarded excellent samples of graphs and charts that they use in portraying the costs, workload and services rendered by the station. Some of these are kept in a loose leaf binder with the detailed statistics on the opposite page so that the back-up data is instantly available. Many of these charts are comparison charts showing cumulative data for the fiscal year versus data for the last two years.

Graphic Progress Report.--The graphic progress report can take the form of a compilation of usual presentations in the various financial management areas. These could include personnel, work measurement analysis and over-all supply and public works production and performance indicators. To endeavor to describe in words how well these areas may be represented is virtually impossible.

Suggested Charts and Graphs to be Maintained.--The following list suggests some of the charts and graphs that the



Comptroller might find advantageous:

(1) Pie chart showing total funds available by allotment or purpose.

(2) Chart showing the amounts of funds requested under Allotment A and amounts allocated for the previous three fiscal years.

(3) Value of plant account for current and previous three fiscal years.

(4) Average number of military personnel supported by the station for current and previous years.

(5) Comparison of expenses for labor and material, Allotment A, three previous years to present.

(6) Charts for each department or function showing monthly labor, material charges, and total charges, three previous years to present.

(7) Work measurement charts showing hours used in all work areas as compared with Standard Hours as evaluated by BuAer by department.

(8) Allotment A labor and material. This chart could show actual monthly expenditures for labor for the previous fiscal year in red color and actual monthly expenditures for labor this current fiscal year in blue color. Monthly expenditures for material can be shown in a similar manner.





Any additional charts can be developed to illustrate other financial or budgetary phases as considered necessary. In selling his function the Comptroller ought not to underestimate the value of graphic presentation. However, unless his office is adequately staffed for the preparation of these graphs, time which can more profitably be spent in other areas will be consumed in their preparation. A sloppy, poorly prepared graph is worse than none at all.

Without doubt visual presentation is the most effective means of bringing important facts and relationships to the attention of officers, directors, and top management. Graphic budgets help executives plan replacement policies . . . schedule borrowing . . . and make innumerable other decisions. Information that must be ferreted out of a conventional budget is revealed by a glance at a graphic budget.<sup>1</sup>

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<sup>1</sup>W. J. Eiteman, Graphic Budgets, p. 107.



## CHAPTER VI

### HIGHLIGHTS AND CONCLUSIONS OF AIR STATION COMPTROLLERSHIP

The following points have struck the writer as being worthy of note; they possibly will also serve as a general summary for the concept of comptrollership as practiced at major air stations.

(1) The concept of divorcing responsibility for accounting from the Comptroller's office is sound. This is a practicable form of organization; should the Comptroller be assigned the responsibilities now assumed by the Fiscal Officer, he would be so immersed in day-to-day detail that his purpose for existence would be defeated. The Comptroller is not a Supply Officer and should not be burdened with the responsibilities. Above all this job requires objectivity and an over-all outlook. If the Comptroller can maintain altitude at twenty-thousand feet and get a good all-inclusive look at financial operations he will be in a position to do a competent job. If he is immersed in detail his long range outlook will be replaced by the daily necessity of coping with



problems which rightly belong to the line operators.

(2) The human relations aspect of this job is of a paramount importance. One Comptroller stated that diplomacy in human relations is the biggest part of his job. If the Comptroller cannot get along with people, is unable to establish mutually satisfactory relations with them, and is so narrow in his own views that he cannot see their viewpoints, he will serve no useful purpose and should try another line of endeavor. It is important to remember that any staff officer merely serves to assist the line and must be subservient to the line operators. This does not mean that the Comptroller should be wishy-washy; rather, his relationships to the line should show an appreciation of the objectives of the line and his efforts channeled so that he can point out (probably informally in most cases) where financial efficiency might be improved.

(3) reports. Reports required from air stations seem excessive. This is true of all federal field activities. There is a need for a summary financial report showing overall station operations; this report would fit all the individual fiscal pieces now being reported in individual reports into a composite whole. The Bureau of Aeronautics is aware of this lack. Study is currently being made with the objective of developing a set of financial reports similar to





a commercial balance sheet.

(4) The allotment system of fund administration needs improvement, and current regulations should be changed to effect this improvement. The Commanding Officer is currently in a position where a club is held over his head in manner similar to the Sword of Damocles. Allotment reporting is cumbersome in some instances, i.e., Allotment Baker for flight operations which vary with aircraft availability, weather conditions, and fleet requirements. In many respects the allotment system is so complex that its administration, measured in cost and effort, contributes toward defeating the end for which it was accomplished.

(5) Cost Accounting and Industrial Fund. The Bureau has yet to establish the Industrial Funding System at a major air station although the NAS, Quonset Point, Rhode Island has tentatively been selected as a pilot station where this type of funding may be established. Whether or not it would be advantageous to superimpose this system on the current one remains to be seen as there is considerable argument as to whether it would actually result in increased savings. This system would probably require 50-60 additional industrial engineers to establish the standards for the cost accounting.

A new cost control manual for Overhaul and Repair Departments was developed and issued in March, 1955, however,



based on the installation of a prototype cost control system at the Naval Air Station, Alameda. This manual prescribes a uniform cost control system for adoption by all Overhaul and Repair Departments.

(6) The Comptroller's job is not a happy one, yet it appears that the comptroller function is well established at our major air stations.

(7) The allotment system, which fosters the chasing of allotment limitations, in general expresses the whole philosophy of the current funding structure. There are two ways a Commanding Officer can lead his men. One is by saying to his officers, "I trust you," i.e., you just do your job for "I am holding the sack and I am willing to hold it." The other way is to spell everything out in writing (such as in sub-allotments) and indicate, by fear or threat, that "if you slip and I hang, you will hang with me." This latter approach does not create a climate conducive to good camaraderie. Possibly it does promote a system of financial efficiency but the latter must also be measured in terms of operational efficiency for which a dollar value has no meaning in many instances. Currently the system involves a control (the Comptroller), controlled by another control (the Bureau), controlled by a further control (NAVCOMPT), which is controlled by still another control, the Department of Defense.





U. S. NAVAL AIR STATION, NORTH ISLAND  
ABLE ALLOTMENT  
THIRD QUARTER, FISCAL YEAR 1956

	L A B O R			M A T E R I A L			U T I L I T I E S			T O T A L		
	Original Allocation	Approved Adjustments	Total Requirements	Original Allocation	Approved Adjustments	Total Requirements	Original Allocation	Approved Adjustments	Total Requirements	Original Allocation	Approved Adjustments	Total Requirements
MAJOR STATION DEPARTMENTS												
Public Works	\$ 842,642.00	(a) \$(19,707.73)	\$ 822,934.27	\$179,580.00	(c) \$23,238.00	\$202,818.00	\$191,411.00	(g) \$19,600.00	\$211,011.00	\$1,213,633.00	\$23,130.27	\$1,236,763.27
Supply	910,857.00	(b) (1,781.38)	909,075.62	85,000.00	(d) 3,297.00	88,297.00				995,857.00	1,515.62	997,372.62
Fiscal	108,342.00	(b) (660.19)	107,681.81	1,600.00		1,600.00				109,942.00	(660.19)	109,281.81
Industrial Relations	77,330.00	(b) (63.16)	77,266.84	2,000.00		2,000.00				79,330.00	(63.16)	79,266.84
Security	85,342.00	(b) (214.13)	85,127.87	4,500.00		4,500.00				89,842.00	(214.13)	89,627.87
Communications	16,879.00	(b) (122.21)	16,756.79	8,600.00	(e) 820.00	9,420.00	27,750.00		27,750.00	53,229.00	697.79	53,926.79
Sub-Total	\$2,041,392.00	\$(22,548.80)	\$2,018,843.20	\$281,280.00	\$27,355.00	\$308,635.00	\$219,161.00	\$19,600.00	\$238,761.00	\$2,541,833.00	\$24,406.20	\$2,566,239.20
SMALL STATION DEPARTMENTS												
Dental				\$ 3,842.00		\$ 3,842.00				\$ 3,842.00		\$ 3,842.00
Operations	\$ 1,118.00		\$ 1,118.00	550.00		550.00				1,668.00		1,668.00
Comptroller	10,473.00		10,473.00	600.00		600.00				11,073.00		11,073.00
Administration	14,091.00	(b) \$ (424.84)	13,666.16	10,650.00		10,650.00				24,741.00	\$ (424.84)	24,316.16
Medical	11,598.00	(b) (291.25)	11,306.75	14,500.00		14,500.00				26,098.00	(291.25)	25,806.75
Lump Sum Leave	1,145.00		1,145.00							1,145.00		1,145.00
PICA				3,000.00		3,000.00				3,000.00		3,000.00
ELIF				5,000.00		5,000.00				5,000.00		5,000.00
Sub-Total	\$ 38,425.00	\$ (716.09)	\$ 37,708.91	\$ 38,142.00		\$ 38,142.00				\$ 76,567.00	\$ (716.09)	\$ 75,850.91
FLEET UNITS												
Fleet Air Wing-14				\$ 375.00		\$ 375.00				\$ 375.00		\$ 375.00
Fleet Weather Central	\$ 1,005.00		\$ 1,005.00	1,695.00		1,695.00				2,700.00		2,700.00
Naval Air Bases	7,185.00		7,185.00	450.00		450.00				7,635.00		7,635.00
ComAirPac	3,340.00		3,340.00	22,500.00	(f) 3,180.00	25,680.00				25,840.00	3,180.00	29,020.00
Special Weapons Unit, Pac				2,800.00		2,800.00				2,800.00		2,800.00
GMEU				250.00		250.00				250.00		250.00
FAETUPAC				5,000.00		5,000.00				5,000.00		5,000.00
Sub-Total	\$ 11,530.00		\$ 11,530.00	\$ 33,070.00	\$ 3,180.00	\$ 36,250.00				\$ 44,600.00	\$ 3,180.00	\$ 47,780.00
GRAND TOTAL	\$2,091,347.00	\$(23,264.89)	\$2,068,082.11	\$352,492.00	\$30,535.00	\$383,027.00	\$219,161.00	\$19,600.00	\$238,761.00	\$2,663,000.00	\$26,870.11	\$2,689,870.11
												THIRD QUARTER FUNDS GRANTED

(a) \$(19,000.00) Transferred to Material.  
\$ (707.73) January Labor Reversion

(b) January Labor Reversions

(c) \$ 1,703.00 Transferred from Supply Department for Repairs  
of Office Equipment  
\$19,000.00 Transferred from Labor  
\$ 2,035.00 Milk Dispensers and Containers for Commissary  
\$ 500.00 Alterations for Communications

(d) \$(1,703.00) Transferred to Public Works Department for Repairs of Office Equipment

\$5,000.00 Reinstatement.

(e) \$820.00 Supplies and Duplicating Paper for Message Center

(f) \$ 380.00 Duplicating Machine  
\$2,800.00 Added Requirements

(g) Reinstatement





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### U. S. Navy Instructions and Publications:

Bureau of Aeronautics Instruction 5451.11A, Establishment of Comptroller Organizations and Functions at Naval Aeronautical Shore Activities.

Bureau of Aeronautics Instruction 7000.2, Command Responsibility for Administrative Control of Appropriations.

Bureau of Aeronautics Instruction 7820.1, Fiscal Procedures for Issues of BuAer Allowance List Materials.

Bureau of Aeronautics Instruction 7820.12, Method of Financing Public Works Projects under the Appropriation "Aircraft and Facilities, Navy."

Bureau of Aeronautics Instruction 7140, Submission of Station Operations Budget Estimates.

Bureau of Aeronautics Comptrollership Development Program Pamphlet.

### U. S. Naval Air Station, Alameda, California:

(1) Inst. 5451.7, Functions and Responsibilities of Comptroller.

(2) Inst. 5322.1, Employment Ceilings for Civilian Employees.

(3) Inst. 5202.1A, BuAer Work Measurement Reports, Submission of.

(4) Inst. 7303.1, Station Budget Board, Procedures for.

(5) Inst. 7303.8, Allotment or Suballotment Authorization.



(6) Inst. 7303.2, Request for Allotment of Funds.

(7) Notice 7110, Budget Submission for Station Operation and Maintenance Allotment.

(8) Inst. 7030.1, Control of Funds for Manufacturing and/or Work Requests.

U. S. Naval Air Station, Corpus Christi, Texas:

(1) Inst. 5451.4, Comptroller Organization, Establishment of.

(2) Inst. 7303.1B, Administration of and Accounting for Funds Granted to the Commanding Officer.

(3) Inst. 7303.6, Determining, Establishing, and Recording Obligations.

(4) Inst. 7321.1, Instructions for Triennial Physical Inventory of Plant Property.

U. S. Naval Air Station, Jacksonville, Florida.

(1) Description of Comptroller's Function.

(2) Brochure for Comptroller's Office.

(3) Inst. 5420.4C, Budget Board, establishment of.

(4) Inst. 7130.2A, Report of status of material funds under Allotment Able.

(5) Inst. 7320.2A, Maintenance of Standard Job Orders under Allotment A and other Allotments.

(6) Instruction 11000.1A, General Station Collateral Equipment for each Fiscal Year.

U. S. Naval Air Station, North Island, San Diego, Calif.

(1) Budget Council, Minutes of, Sept. 1955.

(2) Notice 7303, Reversion of Funds under Aircraft and Facilities, Able Allotment.



(3) Notice 5420, Station Committee to Review Financial Management Reports.

(4) Inst. 7303.2D, Administration of all Funds Granted the Commanding Officer, North Island.

U. S. Naval Air Station, Quonset Point, Rhode Island:

(1) Funding, Workload and Reporting at a Naval Air Station.



